TCR/1078/2019/01 New Delhi dated: 14.10.2019
To be issued through uploading

PCCM,
All Indian Railways.

Sub: Modification of GSTIN details of Customer.

Ref: This office letter of even No. Dated: 26.9.2019

Please find enclosed a copy of letter No. 2017/AC-II/16/GST/Main/Vol.III RBA No. 87/2019, GST Circular No. 24/2019 dated 27.09.2019 issued by Accounts Directorate of Railway Board regarding Modification of GSTIN details of Customer in case where consignor & consignee are the same.

On the basis of above, a letter No.2017/CRIS/NDLS-HQ/FIN/GST/MISC/0212/PT-1 dated 03.10.2019 issued by GM/Finance/CRIS endorsing a copy to Director Traffic Commercial (Rates) Railway Board requesting FOIS to make necessary arrangement for issuance of credit/debit note on the urgent basis and ensure that no change in the tax classifications or valid GSTIN is made in FOIS system on existing invoices, else it will result in rejection of modified invoices as duplicate, denying due credit to the freight payee.

It is requested that necessary action be taken to issue “Credit Note” in case of change in GSTIN details.

DA: as above

[Signature]
(Shilpi Bishnoi)
Director Traffic Comm. (Rates)
Railway Board
General Managers
All Zonal Railways/Production Units

Sub: Modification of GSTIN details of Customers.


Kindly refer to Traffic Commercial Directorate’s letter mentioned above. In this regard, as clarified in RBA No. 102/2018, following instructions need to be kept in view:

a) GSTIN modification shall not cause change in the Tax Classification. For example, if by modifying the GSTIN of Railway Customer, IGST charged in the original transaction gets changed to CGST/SGST or vice versa, then Credit Note will have to be issued by the concerned Railways and simultaneously modification should be done. Otherwise, Railway will be paying double tax on the same transaction.

b) While modifying the GSTIN that is resulting in change of Tax classification, the CRIS system will mandatorily capture the credit note issued and both the credit note and modified invoice shall be reported in the GST Returns.

c) GSTIN modification without change of Tax classification may all be permitted. However, all the modification shall only be authorized by at least JAG/SG Officers and above.

The above may be brought to the notice of all the Departments including nodal GST Cell for strict compliance. This issues with the approval of competent authority.

(V. Prakash)
Joint Director/Accounts
Railway Board

Copy to:
1. PED/Finance, Railway Board;
2. EDTC/R, Railway Board;
3. PFAs of all Zonal Railways and Production Units;
4. PCCMs of all Zonal Railways;
5. All EDs of the ED level Empowered Committee in Railway Board;
6. All Directors of GST Cell, Railway Board.
7. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.
8. Director/Finance, CRIS, New Delhi.
9. GM/GSTM, CRIS, New Delhi.
CENTRE FOR RAILWAY INFORMATION SYSTEMS
Chanakyapuri, New Delhi – 110 021

NO: 2017/CRIS/NDLS-HQ/FIN/GST/MISC/0212/PT-1              Dated: 03-10-2019

Sub: Modifications of GSTIN details of Customer

Ref: Letter No. 2017/AC-II/1/6/GST/Main/Vol.III dated 27-09-2019

Attention is invited to the letter of Director Traffic Commercial (Rates), Railway Board dated 26-09-2019 addressed to Principal Chief Commercial Manager, Indian Railways regarding modifications of GSTIN details of Customer. The clarification regarding the entry in the FOIS System is detailed vide Railway Board’s letter No: 2017/C-II/1/6/GST/MAIN/Vol.III dated 27-09-2018 (copy enclosed). It may therefore be ensured that no change in tax classifications in GSTIN is made in the original invoices. Modifications, if required should be only done on the basis of credit notes only.

A review of invoices rejected from GSTN have indicated that in many instances valid GSTIN Number on an invoice has been replaced with another valid GSTIN Number resulting in rejection of such invoices by GSTIN as duplicating invoices. It is therefore, requested that modifications of GSTIN should be carried out only in cases of invalid GSTIN. In case modifications of valid GSTIN are required, a process of credit note should be followed wherein old invoice needs to be cancelled giving credit and fresh invoice with a different invoice number with valid GSTIN should be made.

FOIS may therefore make necessary arrangement for issuance of credit/debit note on an urgent basis and ensure that no changes in the tax classifications or valid GSTIN is made in FOIS system on existing invoices, else it will result in rejection of modified invoices as duplicate, denying due credit to the freight payee.\

(Freeti Jha)
GM/Finance)

GM/FOIS/CRIS

Copy to: Director Traffic Commercial (Rates), Railway Board